

figures and specification of Takeuchi, teach reinforcing material which are centrally located and integral within the foam layer. Applicant respectfully directs the Examiner's attention to the amendments to the Claims, wherein the substrate material's location is defined. As is clearly shown in the figures and described in the specification of the instant application, the porous substrate is located on the interior surface of the trim panel. This allows for ease of connectivity of the trim piece with the vehicle's interior without interfering with the "feel" of the trim piece from the "A" side.

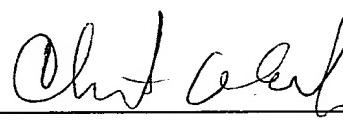
Applicant respectfully submits that none of the references cited by the Examiner discloses or even suggests the structure and the essential features of the Claims as amended. Applicant believes all of the stated grounds for rejection have been properly, overcome or rendered mute and therefore requests that the Examiner reconsider all presently outstanding rejections and that they be withdrawn. It is believed that a full and complete response has been made to the outstanding Office Action, and as such, the present application is in condition for allowance.

If the Examiner believes that personal communication will expedite prosecution of this application, he is invited to telephone the undersigned at (248) 641 -1600. Prompt and favorable consideration of this amendment is respectfully requested.

Respectfully submitted,

Dated: April -5 -02

By:



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